

ABSTRACT

Materiality is the amount of value that is omitted or misstatement of accounting information, which may result in a change in the judgment of those who place their trust in the information. Materiality is used as the basis for setting audit standards related to criteria from field work and financial reporting.

This study aims to determine the effect of professionalism and professional ethics simultaneously and partially on the consideration of the level of materiality at the Public Accounting Firm in South Jakarta.

This study uses quantitative methods, the data used in this study is primary data in the form of questionnaires. The population in this study are auditors who work at the South Jakarta Public Accounting Firm. To determine the sample in this study, using the non-probability sampling method with the type of convenience sampling and obtained 80 respondents. The results of the data that have been collected will be analyzed using descriptive analysis, multiple linear regression analysis and hypothesis testing using SPSS version 25 software.

The results of this study indicate that professionalism and professional ethics simultaneously affect the consideration of the level of materiality. Partially, professionalism and professional ethics have a positive effect on the consideration of the level of materiality.

Based on the results of the study, further researchers are advised to examine other independent variables that may affect the consideration of the level of materiality such as auditor experience, knowledge of detecting errors or other independent variables. Public Accountants should in carrying out their duties need to have high professionalism and need to attach importance to professional ethics according to the code of ethics. Public accounting firms are advised to improve and pay attention to the application of professionalism and professional ethics to public accountants, one of which is by providing continuous training.

Keywords: *Professionalism, Professional Ethics, Consideration of Materiality Level.*